

**United States Bankruptcy Court
Southern District of New York**

In re: Lehman Brothers Holdings Inc

Case No. 08-13555 (JMP)

TRANSFER OF CLAIMS OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001 (e) (2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

Paulson Credit Opportunities Master Ltd.

Yorvik Partners LLP

Name of Transferee

Name of Transferor

Name and Address where notices to transferee should be sent:

Court Claim # (if known): 33267

1251 Avenue of the Americas, 50th Floor
New York, NY 10020
USA

Amount of Claim: 26.3968769% which is equal to
US\$ 3,290,258.00 of a total claim of US\$
12,464,573.00

Attention: James Olivo

Email: James.olivo@paulsonco.com


Date Claims Filed: 16 September 2009

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

Yorvik Partners LLP

By: _____

Transferor/Transferor's Agent

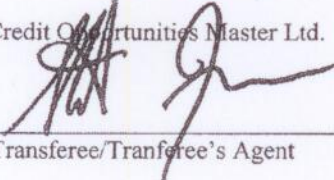

SIMON MULLALY
PARTNER

Date: 19/10/12

Paulson Credit Opportunities Master Ltd.

By: _____

Transferee/Transferee's Agent



Date: 19/10/12

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.

EVIDENCE OF TRANSFER OF CLAIM

TO: CLERK, UNITED STATES BANKRUPTCY COURT, SOUTHERN DISTRICT OF NEW YORK

AND TO: LEHMAN BROTHERS HOLDINGS INC.

Yorvik Partners LLP ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to Paulson Credit Opportunities Master Ltd. ("Buyer"), a 26.3968769% interest (currently equal to \$3,290,258.00) in all of Seller's right, title and interest in and to the \$12,464,573.00 claim of Seller against LEHMAN BROTHERS HOLDINGS INC., docketed as Claim No. 33267 (the "Claim"), in the case entitled In re Lehman Brothers Holdings Inc., et al., Chapter 11 Case No. 08-13555 (Jointly Administered) (JMP), pending in the United States Bankruptcy Court, Southern District of New York.

Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure or otherwise, and stipulates that an order may be entered recognizing this transfer of Claim as an unconditional assignment and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

IN WITNESS WHEREOF, dated as of the 19 day of October, 2012.

SELLER

Yorvik Partners LLP

By: 

Name:

Title

SIMON MULLALY
PARTNER

BUYER

Paulson Credit Opportunities Master Ltd.

By: 

Name:

Title:

STUART MERZER
Authorized Signatory